

BROUSE McDOWELL L.P.A.
1001 Lakeside Avenue, Suite 1600
Cleveland, Ohio 44114
Telephone: (216) 830-6830
Facsimile: (216) 830-6807
Marc B. Merklin (MM8195)
Alan M. Koschik (AK5891)

HERRICK, FEINSTEIN LLP
2 Park Avenue
New York, NY 10016
Telephone: (212) 592-1400
Facsimile: (212) 592-1500
Joshua J. Angel (JA-3288)
Paul Rubin (PR-2097)

Attorneys for Creditor,
The Goodyear Tire & Rubber Company

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

Chapter 11 Case

DANA CORPORATION, *et al.*,

Case No. 06-10354 (BRL)

Debtors.

(Jointly Administered)

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**DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD
ON APPEAL AND STATEMENT OF ISSUES TO BE PRESENTED
ON APPEAL PURSUANT TO BANKRUPTCY RULE 8006**

Appellant The Goodyear Tire & Rubber Company (“Goodyear”), by and through its undersigned counsel, and pursuant to Bankruptcy Rule 8006, designates the following items from this Court’s docket in Case No. 06-10354 to be included in the record on appeal, and identifies the issues to be presented on appeal, from this Court’s May 30, 2007 Written

Opinion/Memorandum Decision Denying Request to File Late 503(b)(9) Claim (Docket No. 5398).

ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL

Docket Number	Date	Record Item
5108	04/13/2007	Motion to Extend Time Pursuant to Rule 9006(b) of the Federal Rules of Bankruptcy Procedure to File Section 503(b)(9) Administrative Expense Claims
5110	04/13/2007	Memorandum of Law in Support of Motion for Enlargement of Time to File Section 503(b)(9) Administrative Expense Claims
5111	04/13/2007	Declaration of Bertram Bell in Support of Motion for Enlargement of Time to File Section 503(b)(9) Administrative Expense Claims
5112	04/13/2007	Declaration of Damon J. Audia in Support of Motion for Enlargement of Time to File Section 503(b)(9) Administrative Expense Claims
5113	04/13/07	Declaration of James R. King in Support of Motion for Enlargement of Time to File Section 503(b)(9) Administrative Expense Claims
5114	04/13/2007	Motion to File Under Seal Declaration of Benjamin J. Schlater in Support of Motion for Enlargement of Time to File Section 503(b)(9) Administrative Expense Claims
5120	04/17/2007	Order Granting Leave to File Declaration Under Seal
5145	04/20/2007	Declaration of Benjamin J. Schlater in Support of Motion for Enlargement of Time Pursuant to Rule 9006(b) of Federal Rules of Bankruptcy Procedure to File Section 503(b)(9) Administrative Expense Claim [filed under seal]
5269	05/10/2007	Objection of the Official Committee of Unsecured Creditors to the Motion of the Goodyear Tire and Rubber Company for Enlargement of Time Pursuant to Rule 9006(b) of the Federal Rules of Bankruptcy Procedure to File Section 503(b)(9) Administrative Expense Claims

Docket Number	Date	Record Item
5270	05/10/2007	Objection of Debtors and Debtors in Possession to Motion of Goodyear Tire & Rubber Company for Enlargement of Time Pursuant to Rule 9006(b) of the Federal Rules of Bankruptcy Procedure to File Section 503(b)(9) Administrative Expense Claims
5352	05/21/2007	Reply Memorandum in Further Support of Motion of The Goodyear Tire & Rubber Company for Enlargement of Time
5354	05/21/2007	Declaration of Marlene Petroff in Support of Motion of the Goodyear Tire & Rubber Company for Enlargement of Time
None	05/23/2007	Transcript of Hearing (To be Requested)
5398	05/30/2007	Written Opinion/Memorandum Decision signed on 5/30/07 Denying Request to File Late 503(b)(9) Claim
5482	06/11/2007	Notice of Appeal

STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL

Goodyear designates the following issues to be presented on appeal:

Issue Number 1

The Bankruptcy Court applied the wrong standard for rebutting the presumption of delivery of the claims bar date notice and erred by concluding that Goodyear should be presumed to have received the bar date notice, notwithstanding the evidence presented by Goodyear.

Issue Number 2

The Bankruptcy Court erred by deciding that the presumption of delivery of the claims bar date notice was not rebutted without conducting an evidentiary hearing to consider the evidence, including witnesses.

Issue Number 3

The Bankruptcy Court erred by concluding that the reasons for Goodyear's delay in filing its Section 503(b)(9) administrative expense claim did not warrant a finding of excusable neglect.

Issue Number 4

The Bankruptcy Court erred by concluding that the length of Goodyear's delay in filing its Section 503(b)(9) administrative expense claim was too long to warrant a finding of excusable neglect.

Issue Number 5

The Bankruptcy Court erred by concluding that the Debtor would be prejudiced by an enlargement of time for Goodyear to file its Section 503(b)(9) administrative expense claim.

Issue Number 6

The Bankruptcy Court erred by denying Goodyear's Motion to Enlarge Time in light of the evidence presented and the applicable case law.

DATED: June 21, 2007

Respectfully submitted,

/s/ Alan M. Koschik

BROUSE McDOWELL L.P.A.
1001 Lakeside Avenue, Suite 1600
Cleveland, Ohio 44114
Telephone: (216) 830-6830
Facsimile: (216) 830-6807
Marc B. Merklin (MM8195)
Alan M. Koschik (AK5891)
Email: mmerklin@brouse.com
Email: akoschik@brouse.com

and

HERRICK, FEINSTEIN LLP
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New York, NY 10016
Telephone: (212) 592-1400
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*Attorneys for Movant/Appellant,
The Goodyear Tire & Rubber Company*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 21, 2007, a true copy of the foregoing,

Designation of Items to be Included in the Record on Appeal and Statement of Issues to be Presented on Appeal Pursuant to Bankruptcy Rule 8006 was served by regular U.S. mail and email upon those listed on the Special Service List.

/s/ Alan M. Koschik _____

Alan M. Koschik